

Attachment B
To Fee Application

Summary of PwC's Fees By Professional
July 2003

Name of Professional	Position with the Firm	Number of Years in Profession	Hourly Bill Rate	Total Billed Hours	Total Compensation
Larry Farmer	Audit Partner	34	743	24.40	18,129
Raymond Bromark	Audit Partner	30+	1550	3.00	4,650
Douglas Tanner	Audit Partner	20+	1213	1.00	1,213
Joseph Divito	GRMS Partner	20+	821	0.50	411
Todd Hutcherson	Audit Senior Manager	8	569	15.80	8,990
Sandra David	Audit Manager	6	487	28.70	13,977
William Choi	Audit Manager	6	342	50.20	17,168
Cheryl Frick	Audit Senior Associate	4	342	75.50	25,821
Nina Govic	Audit Senior Associate	4	307	10.20	3,131
Jonelle Lippolis	Audit Senior Associate	4	349	13.70	4,781
Aimee Stickley	Audit Associate	3	232	42.70	9,906
Maureen Yeager	Audit Associate	2	197	95.50	18,814
Renee Anderson	Audit Associate	2	256	5.90	1,510
Katie Storrs	Audit Intern	N/A	157	11.30	1,774
Elaine Lamacchia	Administrative Assistant	N/A	110	1.50	165
	Total			379.90	130,441

Total at Standard Rate	\$ 130,441.30
55 % Accrual Rate Adjustment	\$ (71,742.72)
Total at 45% Accrual Rate	<u>\$ 58,698.59</u>

July 2003 Sarbanes-Oxley 404 Time:

Name of Professional	Position with the Firm	Number of Years in Profession	Hourly Bill Rate	Total Billed Hours	Total Compensation
William Choi	Audit Manager	6	342	2.70	923
Todd Hutcherson	Audit Senior Manager	8	569	2.00	1,138
Craig Cleaver	GRMS Manager	6	507	1.50	761
Joseph Divito	GRMS Partner	20+	821	0.50	411
			TOTAL		6.70 3,232

Total at Standard Rate	\$ 3,232.40
35 % Accrual Rate Adjustment	\$ (1,131.34)
Total at 65% Accrual Rate	<u>\$ 2,101.06</u>

Summary of PwC's Fees By Project Category:
July 2003

Project Category	Total Hours	Total Fees
01-Assets Analysis and Recovery		
02-Asset Disposition		
03-Business Operations		
04-Case Administration		
05-Claim Analysis Objection & Resolution (Asbestos)		
06-Claim Analysis Objection & Resolution (Non-asbestos)		
07-Committee, Creditors', Noteholders', or Equity Holders'		
08-Employee Benefits/Pension		
09-Employee Applications, Applicant		
10-Employment Applications, Others		
11-Financing		
12-Fee Applications, Others		
13-Financing		
14-Hearings		
15-Litigation and Litigation Consulting		
16-Plan and Disclosure Statement		
17-Relief from Stay Proceedings		
18-Tax Issues		
19-Tax Litigation		
20-Travel- Non-working		
21-Valuation		
22-ZAI Science Trial		
23-ZAI Science Trial- Expenses		
24-Other		
25-Accounting/Auditing	386.60	\$60,799.65
26-Business Analysis		

27-Corporate Finance		
28-Data Analysis		
TOTAL:	386.60	\$60,799.65

**Expense Summary
July 2003**

Expense Category	Service Provider	Total Expenses
Transportation	N/A	\$1,191.98
Lodging	N/A	
Sundry	N/A	
Business Meals	N/A	
TOTAL:		\$1,191.98